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IN THE UNITED STATES PATENT AND TRADEMARK OFFICE

In re Application of:	:	Confirmation No.: 3106
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Hiroyuki IKEUCHI et al.	:	Art Unit: 1793
	:	
Serial No.: 10/593,706	:	Examiner: P. Darji
	:	
Filed: September 21, 2006	:	
	:	
For: AN AQUEOUS-LIQUID-ABSORBING	:	
AGENT AND ITS PRODUCTION PROCESS	:	

**RESPONSE AFTER FINAL**

Commissioner for Patents  
P.O. Box 1450  
Alexandria, VA 22313-1450

Sir:

This is in response to the March 18, 2010 Office Action. In view of the following comments, reconsideration and allowance are requested.

**Rejection over JP 2000-63527**

Claims 6-8 and 10-12 are rejected under 35 U.S.C. § 102(b) as being anticipated by, or in the alternative under 35 U.S.C. § 103(a) as being obvious over JP 2000-63527 to Yorimichi. JP '527 is cited as allegedly disclosing each of the claimed features of the present invention.

JP '527 does not disclose or suggest the claimed step of subjecting the water-absorbent resin particles that have been dried and pulverized to treatment to enhance liquid permeability as recited in claim 6. The Action does not address this claim limitation and does not identify where JP '527 discloses or reasonably suggests to one of ordinary skill in the art